The listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Original) A semiconductor device comprising:

a support which is a sheet comprising a ferromagnetic material;

a binding material adjacent to the sheet comprising the ferromagnetic material; and

an element on an insulating film adjacent to the binding material.

2. (Original) A semiconductor device according to claim 1, wherein the element is a thin film transistor, a light-emitting element having a layer containing an organic compound, an element having liquid crystal, a memory element, a thin film diode, a photoelectric transducer comprising PIN junctions of silicon, or a silicon resistance element.

3. (Original) A semiconductor device according to claim 1 or claim 2, wherein the sheet comprising the ferromagnetic material is formed by mixing soft magnetic powder and synthetic resin, then magnetized.

4. (Original) A semiconductor device comprising:

a support which is a binding material;

a protective film on the binding material;

a middle processing component comprising a control section and an operation section, and a memory unit on an insulating film adjacent to the binding material; and

the middle processing component includes a thin film transistor of n-channel type and a thin film transistor of p-channel type.

5. (Currently Amended) A semiconductor device according to any one of claims ~~1 through 4~~ 1, 2, or 4, wherein the semiconductor device is an authentication card, a video camera, a digital camera, a goggle type display, a car navigation system, a personal computer, or a mobile information terminal.

6. (Original) A manufacturing method of a semiconductor device comprising the following steps:

a first step of forming a layer to be peeled including a semiconductor element on a first substrate;

a second step of binding a second substrate provided with an etching stopper layer onto the later to be peeled with a binding material; and

a third step of removing only the second substrate by etching or polishing.

7. (Original) A manufacturing method of a semiconductor device comprising the following steps:

a first step of forming a first etching stopper layer on a first substrate;

a second step of forming a layer to be peeled including a semiconductor element on the first etching stopper layer;

a third step of binding a second substrate provided with a second etching stopper layer onto the layer to be peeled with a binding material; and

a fourth step of removing at least one of the first substrate or the second substrate by etching or polishing.

8. (Original) A manufacturing method of a semiconductor device according to claim 6 or claim 7, wherein the etching stopper layer is SrO, $Sn0_2$ fluoropolymer, monolayer of W, or these lamination layer.

9. (Original) A manufacturing method of a semiconductor device comprising the following steps:

a first step of forming a layer to be peeled including a semiconductor element on a first substrate;

a second step of applying a film containing organic resin which dissolves to solvent on the layer to be peeled;

a third step of adhering a second substrate on the film containing the organic resin with a first double-stick tape, and sandwiching the layer to be peeled and the film containing the organic resin between the first substrate and the second substrate;

a fourth step of adhering a third substrate to the first substrate with a second double-stick tape;

a fifth step of separating the first substrate on which the third substrate is adhered from the layer to be peeled by a physical means;

a sixth step of adhering a sheet comprising a ferromagnetic material to the layer to be peeled with a first binding material, and sandwiching the layer to be peeled between the second substrate and the sheet comprising the ferromagnetic material;

a seventh step of separating the layer to be peeled and the first double-stick tape from the second substrate;

an eighth step of separating the layer to be peeled from the first double-stick tape; and

a ninth step of removing the film containing the organic resin with solvent.

10. (Original) A manufacturing method of a semiconductor device comprising the following steps:

a first step of forming a layer to be peeled including a semiconductor element on a first substrate;

a second step of applying a film containing organic resin which dissolves to solvent on the layer to be peeled;

a third step of adhering a second substrate on the film containing the organic resin with a first double-stick tape, and sandwiching the layer to be peeled and the film containing the organic resin between the first substrate and the second substrate;

a fourth step of adhering a third substrate to the first substrate with a second double-stick tape;

a fifth step of separating the first substrate on which the third substrate is adhered from the layer to be peeled by a physical means;

a sixth step of adhering a sheet comprising a ferromagnetic material to the layer to be peeled with a first binding material, and sandwiching the layer to be peeled between the second substrate and the sheet comprising the ferromagnetic material;

a seventh step of separating the layer to be peeled and the first double-stick tape from the second substrate;

an eighth step of separating the layer to be peeled from the first double-stick tape;

a ninth step of removing the film containing the organic resin with solvent; and

a tenth step of adhering a seal substrate to the layer to be peeled with a second binding material, and sandwiching the layer to be peeled between the sheet comprising the ferromagnetic material and the seal substrate.

11. A manufacturing method of a semiconductor device comprising the following steps:

a first step of forming a layer to be peeled including TFT on a first substrate;

a second step of applying a film containing organic resin which dissolves to solvent on the layer to be peeled;

a third step of adhering a second substrate on the film containing the organic resin with a first double-stick tape, and sandwiching the layer to be peeled and the film containing the organic resin between the first substrate and the second substrate;

a fourth step of adhering a third substrate to the first substrate with a second double-stick tape;

a fifth step of separating the first substrate on which the third substrate is adhered from the layer to be peeled by a physical means;

a sixth step of adhering a fourth substrate to the layer to be peeled with a first binding material, and sandwiching the layer to be peeled between the second substrate and the fourth substrate;

a seventh step of separating the layer to be peeled and the first double-stick tape from the second substrate;

an eighth step of separating the layer to be peeled from the first double-stick tape;

a ninth step of removing the film containing the organic resin with solvent;

a tenth step of forming a light-emitting element containing an organic compound on the layer to be peeled; and

an eleventh step of pasting a sheet comprising a ferromagnetic material which seals the light-emitting element with a second binding material, and sandwiching the layer to be peeled between the fourth substrate and the sheet comprising the ferromagnetic material.

12. (Original) A manufacturing method of a semiconductor device according to any one of claims 9 through 11, wherein the solvent is water or alcohol.

13. (Currently Amended) A manufacturing method of a semiconductor device according to any one of claims ~~9 through 12~~ 9, 10, or 11, wherein the adhesion of the layer to be peeled and the sheet comprising the ferromagnetic material or the fourth substrate is higher than the adhesion of the first double-stick tape and the second substrate in the seventh process.

14. (Currently Amended) A manufacturing method of a semiconductor device according to any one of claims ~~9 through 13~~ 9, 10, or 11, wherein the first substrate is a glass substrate, the second substrate and the third substrate is a ceramic substrate or a metal substrate, and the fourth substrate is a plastic substrate.

15. (Currently Amended) A manufacturing method of a semiconductor device according to any one of claims ~~9 through 13~~ 9, 10, or 11, wherein the fourth substrate is a plastic film which a protective film is formed on the surface.

16. (Currently Amended) A manufacturing method of a semiconductor device according to any one of claims ~~9 through 15~~ 9, 10, or 11, wherein the layer to be peeled includes a thin film transistor, a light-emitting element having a layer containing an organic compound, an element having liquid crystal, a memory element, a thin film diode, a photoelectric transducer comprising PIN junctions of silicon, or a silicon resistance element.